

# Communication between Human Resources and Payroll

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## Demographics

- Kanawha County encompasses 913 square miles
  - 43 Elementary Schools
  - 13 Middle Schools
  - 8 High Schools
  - 1 Alternative Center
  - 3 Career and Adult Education Centers
  - 1 Community Education Center
  - Multiple Support Sites
- Student Population of approximately 26,000
- Over 5,000 regular and substitute employees
- Issue approximately 4,500 paychecks each pay period

## Segregation of Duties

- Human Resources Department is authorized to:
  - Create and close WVEIS Basic Information Screen
  - Create WVEIS Assignment Screen
  - Manage employee benefits
  - Coordinates all orientation sessions for new hires
  - Process all personnel changes
  - Change:
    - employee address
    - work location
    - bank account information
    - withholdings and deductions

- Normally the functions of Payroll and Human Resources are handled by the same department.
- Due to the size of Kanawha County, these functions are divided between Payroll and Human Resources.
- Employee Benefits – retirement, insurance, approval of donated leave, monitors WC claims
- Ensures that other departments are included in these sessions (Staff Dev, Payroll, Info Sys, Communications, Safety, Certification, Benefits)
- All tax forms such as W-4, I-9

## Segregation of Duties

- Payroll Department is authorized to:
  - Create additional WVEIS Assignment Screens as needed
  - Process contract changes:
    - New hire
    - Transfers
    - Change of status
    - Resignations/retirements
  - Preparing Payroll Schedule each year
  - Prepares starting and ending employment dates
  - Monitor Regular Employee Status
  - Process Garnishments
  - Void and or reissue payroll checks
  - Ensure contracts stay on schedule
  - Prepare and update dock charts
  - Process and issue W-2's

- Donate, VACPAY, PUPIL only on existing employees
- RES – keep track of days worked, rate of pay and dates when pay may change, accrued leave (if applicable), leave used and ending leave balance (All done manually)
- Setup new garnishment codes in WVEIS when needed, calculate amount to deduct each pay period
- Stop payments, reissue returned direct deposits
- Monitor check counts on all contracts and adjust if needed
- Dock charts are for anyone that has stopped receiving their contract checks (out of leave, suspended w/o pay, LOA) used to determine what is due employee based on actual days works (Did they fulfill their contract? Will they receive summer checks)
- List in order of new hire, transfer/changes, retiree, change of status (education, years of service, supervisory med pay)
- Inactivate/close out existing assignments once paid out

## Human Resources Responsibilities

- Creates the actual employment contract
- Creates:
  - Basic and Assignment Screens
  - Leave balances
  - Deduction codes
    - Insurance
    - 403b plans
    - flexible spending
    - Retirement
    - worker's compensation
- Responsible for entering bank account information for direct deposit
- Once the initial set up has been done, paperwork is sent on to Payroll
- Certification verification
- Final closing of contracts

- HR sets up all of the required WVEIS screens needed in order to process payroll.
- Makes all contract changes in WVEIS related to new hires, transfers, change of status, retirement/resignation.
- Changes such as number of days, effective dates, education, daily rate of pay, account codes
- HR emails employment changes and information to a centralized mailbox for Payroll to access
- A specialist in HR ensures that certifications and or licenses that are required are up to date. If not, Payroll is notified of changes in rates of pay or ones not to pay such as coaches.
- Closes the Basic Screens only
- Once any certification issue has been resolved, HR will notify the Payroll manager via email that it is ok to pay the employee and how much is due
- Once the final payroll check has been run by Payroll, HR goes into the assignment screen to verify that the contract has in fact paid out and then proceeds to close/inactivate the basic screen.

## Payroll Department Responsibilities

- Payroll Verification
- Salary Adjustments
- Monitors Contracts
  - Portion pay
  - Check count
  - Pay schedule (beginning and ending check dates)
- Closes assignment screens
- Adjust leave balances
- VOID or reissue payroll checks
- Donated leave checks
- Cancel individual direct deposits if needed
- Monitor contracts where employees have dropped off the payroll
- Monitor long term substitute positions (Regular Employee Status)
  - Pay increases
  - Leave used/accrued
  - Holiday pay

- Works with all locations to ensure that payroll is verified in WVEIS prior to upload
- We will discuss Salary Adjustments later in the presentation
- PR receives various reports that assist in monitoring contracts for check count, portion pay, docked pay
- HR actually approves someone for donated leave and processes all paperwork in terms of who is donating and how much
- HR sends information to PR related to approved donated leave; once the employee has exhausted all of their leave then PR will process donated leave checks
- PR tracks long term subs (RES positions-all records are kept manually in terms of leave, holiday pay, leave taken and rate of pay)

## Coding of Absences

- Human Resources
  - Notification sent to payroll and the school
    - Employee name
    - Absence code (example: LOA, FMLA, S, C)
    - Time frame code is used
- Payroll verifies absences are coded correctly
- Legal notifies Payroll of suspensions
- Payroll monitors employees not being paid out of their contract
  - Dock chart is created
  - Updated each pay period

- Employees may be off work for various reasons, (maternity, LOA, FMLA, WC, Care of newborn)
- HR notifies both payroll and the location of how to code the absence via email
- Legal notifies PR on any absences related to suspensions or employee investigations and how to code each (SWP, SWOP)
- Payroll uses this info to verify that the location is coding the absence properly according to HR
- Dock charts are used to determine if an employee will receive any or all of their summer pay, earned vs unearned sick leave

200 Day Employees		CHART							
2017-2018		Payroll Dates	WORK	SICK	DOCK	Memo		# days in PP	Check Figure
Unit #		08/06/17-08/19/17	0	0	0			9	9
Name		08/20/17-09/02/17	0	0	0			10	10
ID #		09/03/17-09/16/17	0	0	0			10	10
		09/17/17-09/30/17	0	0	0			10	10
Contract Days		10/1/2017-10/14/17	0	0	0			10	10
Annual Salary		10/15/17-10/28/17	0	0	0			10	10
Daily Rate		10/29/17-11/11/17	0	0	0			10	10
Number of Pays		11/12/17-11/25/17	0	0	0			7	7
Addendum		11/26/17-12/16/17	0	0	0			15	15
Leave Taken		12/17/17-12/30/17	0	0	0			6	6
		12/31/17-01/13/18	0	0	0			10	10
SL Carryover (WVEIS leave balance screens)		01/14/18-01/27/18	0	0	0			10	10
SL Earned (1.5 day per month)	0	01/28/18-02/17/18	0	0	0			15	15
Donated Time	0.00	02/18/18-03/03-18	0	0	0			10	10
Days Worked	0	03/04/18-03/17/18	0	0	0			10	10
Days to be Paid	0.00	03/18/18-03/31/18	0	0	0			10	10
		04/01/18-04/14/18	0	0	0			5	5
Days to be Paid	0.00	04/15/18-04/28/18	0	0	0			10	10
Times Daily Rate	\$ -	04/29/18-05/12/18	0	0	0			10	10
Amount Due	\$ -	05/13/18-06/02/18	0	0	0			13	13
Amount Due	\$ -								
Amount Paid	\$ -								
Donated Time	\$ -								
Over/(Under) Paid	\$ -					0		200	200
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>				

- This is an example of a Dock chart for a 200 day employee.
- There is one of these for each type of contract (261, 240, 215 etc)
- These are used when an employee has missed one or more contract checks.
- This helps calculate what is actually due the employee based upon the circumstances. (Did they work enough to earn all of their sick leave?)



## Process for Changes in Contracts

- Any and all employee changes in status (new hires, transfers and resignations) have to be approved by the Board
- Once approved, Human Resources:
  - Creates the contract screens in WVEIS
  - Makes changes to existing contracts
  - Creates leave screens
  - Addenda screens
  - Adds term date if needed
  - Sends documentation to Payroll
- Payroll verifies the information in WVEIS matches
  - Dates
  - Days
  - Account number
  - Number of pays
  - Rate of pay
  - Education, addenda

- Once the Board approves personnel changes, Human Resources will send out a Personnel Enclosure listing out the changes that were approved at the Board meeting
- HR creates all necessary screens in WVEIS (including deductions, taxes, direct deposit information etc)
- HR scans the documentation and sends to PR via email to a centralized email address
- Inbox is monitored daily to see if anything has been sent for processing

## Salary Adjustments

- Term used when a contract needs adjusted
  - New hire
  - Transfer
  - Resignation
  - Retirement
  - Education
  - Years of Service
- Human Resources sends to Payroll via email
- Separated by location and effective date
- Processed in the appropriate pay period

- PR is responsible to ensuring that each contract is paid correctly based on the parameters specified by HR
- PR determines whether the contract changes made by HR requires a salary adjustment to be made
- Various templates are used to assist in the calculations based upon the situation (transfer, resignation etc)
- Resignations/Retirements PR is responsible for closing out leave screens, making sure contract is fully paid out accurately and also inactivating the assignment screens in WVEIS
- HR closes the Basic screen when PR has completed closing the assignment/contracts

### Salary Adjustment Example

**New Hire:**

When a position is filled with a new hire, Human Resources emails the newly created basic screen with the employee info along with an input sheet shown below:

**NEW EMPLOYEE INPUT SHEET**

SERVICE PERSONNEL   
 PROFESSIONAL   
 NEW HIRE  REHIRE  T.I.R.E  REHIRE/RETIREE  OTHER CITY  DISTRICT: \_\_\_\_\_

LOCATION: \_\_\_\_\_ PAY LOCATION: \_\_\_\_\_ ASSIGNMENT: \_\_\_\_\_  
 SENIORITY DATE: \_\_\_\_\_ CURRENT HIRE DATE: \_\_\_\_\_  
 ORIGINAL HIRE DATE: \_\_\_\_\_ DIRECT DEPOSIT: \_\_\_\_\_ SAFETY BOOK: \_\_\_\_\_  
 POSITION: \_\_\_\_\_ LOCATION: \_\_\_\_\_ REPLACING: \_\_\_\_\_  
 TAX: STATUS: FED DEP. \$ \_\_\_\_\_ STATE DEP. \$ \_\_\_\_\_

**EMPLOYEE ASSIGNMENTS/CONTRACTS**

TABLE:	GRADE:	STEP (TOTAL EXP):	FULL TIME EQUIVALENT:
GENERAL ACCOUNT CODE:	_____	_____	PERCENT: <input type="text"/> %
_____	_____	_____	PERCENT: <input type="text"/> %
PROJECT ACCOUNT CODE:	_____	_____	PERCENT: <input type="text"/> %
_____	_____	_____	PERCENT: <input type="text"/> %

RETIREMENT: RET I  RET II  RET III  RET IV   
 CONTRACT DAYS: \_\_\_\_\_ SALARY: \$ \_\_\_\_\_ OTHER AMOUNT: \_\_\_\_\_ NUMBER OF PAYS: \_\_\_\_\_  
 REMAINING CONTRACT DAYS: \_\_\_\_\_ DAILY RATE: \_\_\_\_\_  
 ADDITIONAL ADDENDA AMOUNTS: YES  NO  ADDENDA CODE: \_\_\_\_\_

**OTHER INFORMATION**

CERTIFICATION: \_\_\_\_\_  
 SICK LEAVE: CURRENT ACCUM: \_\_\_\_\_ CARRYOVER: \_\_\_\_\_  
 VACATION: CURRENT ACCUM: \_\_\_\_\_ CARRYOVER: \_\_\_\_\_  
 AUTHORIZED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

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- Same type of input sheet is sent to Payroll for transfers as well.
- Payroll accountants verify all of the information on the input sheet to what is on the WVEIS screens. If any discrepancy is noted, HR is notified to that it can be resolved. This is a layer of internal controls that ensures that the information entered in WVEIS is accurate.

KANAWHA COUNTY BOARD OF EDUCATION		SALARY ADJUSTMENT WORKSHEET - NEW HIRE	
<b>Use for anything other than 20 Pays</b>			
Black = result of a formula, no entry required LOCKED			
Blue = entry required for each salary adjustment			
Red = entry required annually to change fiscal year			
EMPLOYEE NAME:	Employee Name		
EMPLOYEE NUMBER:	ID #		
FISCAL YEAR:	2017-2018		
DATE OF CALCULATION:	9/15/17		
Scheduled Contract Days		200	
Daily Rate of Pay		100.5	
Scheduled Contract Salary			20,100.00
Adjusted Contract Days	9/15/17-05/30/18	172	
Daily Rate of Pay		100.5	
Adjusted Contract Salary			17,286.00
Lost Retro Pay			2,814.00
Scheduled Contract Salary			20,100.00
Chosen Pay Option			24
Standard Contract Check Amount			837.50
Standard Contract Check Amount			837.50
Remaining Checks (do not include the current check)			20
Total Adjusted Salary Included in Remaining Checks			16,750.00
Annual Wages for Days Scheduled to Work		17,286.00	
Total Adjusted Salary Included in Remaining Checks		16,750.00	10/25/17-08/10/18
Current Check Amount Due		536.00	
Recalculated Contract Check Amount (WVES PAY.076P.01)		823.14	
Current Check Amount Due		536.00	10/10/17
One-Time Adjustment		(287.14)	

This is a sample of a New Hire Salary Adjustment worksheet.



**QUESTIONS?**

